

IN THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Previously presented) A semiconductor device comprising:
a pair of substrates,
at least one thin film transistor over one of the pair of substrates;
an insulating layer over the thin film transistor;
a common electrode over the insulating layer;
an insulating film on the common electrode;
a pixel electrode on the insulating film and connected to the thin film transistor; and
a capacitor formed by a common electrode, the insulating film, and the pixel electrode,
wherein an electric field parallel to the face of the substrates is applied between the pixel electrode and the common electrode.

2-19. (Canceled)

20. (Previously presented) A device according to claim 1, wherein the common electrode comprises a material which can be anodically oxidized.

21. (Previously presented) A device according to claim 1, further comprising a liquid crystal layer located between the pair of substrates.

22. (Previously presented) A device according to claim 1, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

23. (Previously presented) A semiconductor device comprising:

- a pair of substrates;
- at least one thin film transistor over one of the pair of substrates;
- an insulating layer over the thin film transistor;
- a common electrode over the insulating layer;
- an insulating film on the common electrode;
- a pixel electrode on the insulating film and connected to the thin film transistor; and
- a capacitor formed by a common electrode, the insulating film, and the pixel electrode;

wherein the common electrode and the pixel electrode have a zig-zag shape, and

wherein an electric field parallel to the face of the substrates is applied between the pixel electrode and the common electrode.

24. (Previously presented) A device according to claim 23, wherein the common electrode comprises a material which can be anodically oxidized.

25. (Previously presented) A device according to claim 23, further comprising a liquid crystal layer located between the pair of substrates.

26. (Previously presented) A device according to claim 23, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

27-32. (Canceled)

33 (New). A semiconductor device comprising:
a pair of substrates;
at least one thin film transistor formed over one of the pair of substrates;
a leveling layer formed over the thin film transistor;
a common electrode formed over the leveling layer;
an insulating film formed on the common electrode;
a pixel electrode formed on the insulating film, and connected to the thin film transistor via a contact hole in the leveling layer wherein the pixel electrode partly overlaps the common electrode with the insulating film interposed therebetween; and
a capacitor comprising the common electrode, the insulating film and the pixel electrode;
wherein an electric field parallel to the face of the substrates can be applied between the pixel electrode and the common electrode.

34. (New) The semiconductor device according to claim 33, wherein the common electrode comprises a material which can be anodically oxidized.

35. (New) The semiconductor device according to claim 33, further comprising a liquid crystal layer located between the pair of substrates.

36. (New) The semiconductor device according to claim 33, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

37. (New) The semiconductor device according to claim 33, said semiconductor device comprises an IPS display device.

38. (New) A semiconductor device comprising:

- a semiconductor film formed over a substrate, said semiconductor film having at least a channel forming region, a source region, and a drain region;
- a gate electrode adjacent to the semiconductor film with a gate insulating film interposed therebetween;
- source and drain electrodes connected to the source and drain regions, respectively;
- a leveling layer formed over the source and drain electrodes;
- a buffer layer formed over the leveling layer;
- a common electrode formed over the leveling layer with the buffer layer interposed therebetween;
- an oxide film covering the common electrode;

a pixel electrode formed on the oxide film and electrically connected to the drain electrode via a contact hole in the leveling layer wherein the pixel electrode partly overlaps the common electrode with the oxide film interposed therebetween; and

a capacitor comprising the common electrode, the oxide film, and the pixel electrode, the capacitor formed around the contact hole in the leveling layer,

wherein said semiconductor device comprises an In-Plane Switching (IPS) display device.

39. (New) The semiconductor device according to claim 38, wherein the leveling layer comprises an organic resin material.

40. (New) The semiconductor device according to claim 38, wherein said oxide film comprises an oxide film of the common electrode.

41. (New) The semiconductor device according to claim 38, further comprising a liquid crystal layer located over the pixel electrode.

42. (New) The semiconductor device according to claim 38, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.